



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB1508

by Rep. Roger L. Eddy

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185
35 ILCS 200/18-213

Amends the Property Tax Extension Limitation Law in the Property Tax Code. Changes the definition of "debt service extension base" to include extensions for principal and interest payments on bonds issued by individual taxing districts that merged or consolidated to form a taxing district. Makes changes concerning the applicability of the Law to merged or consolidated districts and to districts with boundary changes. Provides that the Law applies to those districts if (i) the majority of the taxing district's equalized assessed valuation as of the effective date of the boundary change, merger, or consolidation is located in an affected county or counties or (ii) the majority of the taxing district's equalized assessed valuation as of the effective date of the boundary change, merger, or consolidation is located in one or more counties in which the voters have approved a referendum, and none of the equalized valuation of the taxing district is located in a county (other than an affected county) that has never held a referendum. Effective immediately.

LRB097 05608 HLH 45670 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Sections 18-185 and 18-213 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5 may
8 be cited as the Property Tax Extension Limitation Law. As used
9 in this Division 5:

10 "Consumer Price Index" means the Consumer Price Index for
11 All Urban Consumers for all items published by the United
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the rate
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000 or
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of

1 its 1990 equalized assessed value within any county or counties
2 contiguous to a county with 3,000,000 or more inhabitants.
3 Beginning with the 1995 levy year, "taxing district" includes
4 only each non-home rule taxing district subject to this Law
5 before the 1995 levy year and each non-home rule taxing
6 district not subject to this Law before the 1995 levy year
7 having the majority of its 1994 equalized assessed value in an
8 affected county or counties. Beginning with the levy year in
9 which this Law becomes applicable to a taxing district as
10 provided in Section 18-213, "taxing district" also includes
11 those taxing districts made subject to this Law as provided in
12 Section 18-213.

13 "Aggregate extension" for taxing districts to which this
14 Law applied before the 1995 levy year means the annual
15 corporate extension for the taxing district and those special
16 purpose extensions that are made annually for the taxing
17 district, excluding special purpose extensions: (a) made for
18 the taxing district to pay interest or principal on general
19 obligation bonds that were approved by referendum; (b) made for
20 any taxing district to pay interest or principal on general
21 obligation bonds issued before October 1, 1991; (c) made for
22 any taxing district to pay interest or principal on bonds
23 issued to refund or continue to refund those bonds issued
24 before October 1, 1991; (d) made for any taxing district to pay
25 interest or principal on bonds issued to refund or continue to
26 refund bonds issued after October 1, 1991 that were approved by

1 referendum; (e) made for any taxing district to pay interest or
2 principal on revenue bonds issued before October 1, 1991 for
3 payment of which a property tax levy or the full faith and
4 credit of the unit of local government is pledged; however, a
5 tax for the payment of interest or principal on those bonds
6 shall be made only after the governing body of the unit of
7 local government finds that all other sources for payment are
8 insufficient to make those payments; (f) made for payments
9 under a building commission lease when the lease payments are
10 for the retirement of bonds issued by the commission before
11 October 1, 1991, to pay for the building project; (g) made for
12 payments due under installment contracts entered into before
13 October 1, 1991; (h) made for payments of principal and
14 interest on bonds issued under the Metropolitan Water
15 Reclamation District Act to finance construction projects
16 initiated before October 1, 1991; (i) made for payments of
17 principal and interest on limited bonds, as defined in Section
18 3 of the Local Government Debt Reform Act, in an amount not to
19 exceed the debt service extension base less the amount in items
20 (b), (c), (e), and (h) of this definition for non-referendum
21 obligations, except obligations initially issued pursuant to
22 referendum; (j) made for payments of principal and interest on
23 bonds issued under Section 15 of the Local Government Debt
24 Reform Act; (k) made by a school district that participates in
25 the Special Education District of Lake County, created by
26 special education joint agreement under Section 10-22.31 of the

1 School Code, for payment of the school district's share of the
2 amounts required to be contributed by the Special Education
3 District of Lake County to the Illinois Municipal Retirement
4 Fund under Article 7 of the Illinois Pension Code; the amount
5 of any extension under this item (k) shall be certified by the
6 school district to the county clerk; (l) made to fund expenses
7 of providing joint recreational programs for the handicapped
8 under Section 5-8 of the Park District Code or Section 11-95-14
9 of the Illinois Municipal Code; (m) made for temporary
10 relocation loan repayment purposes pursuant to Sections 2-3.77
11 and 17-2.2d of the School Code; (n) made for payment of
12 principal and interest on any bonds issued under the authority
13 of Section 17-2.2d of the School Code; and (o) made for
14 contributions to a firefighter's pension fund created under
15 Article 4 of the Illinois Pension Code, to the extent of the
16 amount certified under item (5) of Section 4-134 of the
17 Illinois Pension Code.

18 "Aggregate extension" for the taxing districts to which
19 this Law did not apply before the 1995 levy year (except taxing
20 districts subject to this Law in accordance with Section
21 18-213) means the annual corporate extension for the taxing
22 district and those special purpose extensions that are made
23 annually for the taxing district, excluding special purpose
24 extensions: (a) made for the taxing district to pay interest or
25 principal on general obligation bonds that were approved by
26 referendum; (b) made for any taxing district to pay interest or

1 principal on general obligation bonds issued before March 1,
2 1995; (c) made for any taxing district to pay interest or
3 principal on bonds issued to refund or continue to refund those
4 bonds issued before March 1, 1995; (d) made for any taxing
5 district to pay interest or principal on bonds issued to refund
6 or continue to refund bonds issued after March 1, 1995 that
7 were approved by referendum; (e) made for any taxing district
8 to pay interest or principal on revenue bonds issued before
9 March 1, 1995 for payment of which a property tax levy or the
10 full faith and credit of the unit of local government is
11 pledged; however, a tax for the payment of interest or
12 principal on those bonds shall be made only after the governing
13 body of the unit of local government finds that all other
14 sources for payment are insufficient to make those payments;
15 (f) made for payments under a building commission lease when
16 the lease payments are for the retirement of bonds issued by
17 the commission before March 1, 1995 to pay for the building
18 project; (g) made for payments due under installment contracts
19 entered into before March 1, 1995; (h) made for payments of
20 principal and interest on bonds issued under the Metropolitan
21 Water Reclamation District Act to finance construction
22 projects initiated before October 1, 1991; (h-4) made for
23 stormwater management purposes by the Metropolitan Water
24 Reclamation District of Greater Chicago under Section 12 of the
25 Metropolitan Water Reclamation District Act; (i) made for
26 payments of principal and interest on limited bonds, as defined

1 in Section 3 of the Local Government Debt Reform Act, in an
2 amount not to exceed the debt service extension base less the
3 amount in items (b), (c), and (e) of this definition for
4 non-referendum obligations, except obligations initially
5 issued pursuant to referendum and bonds described in subsection
6 (h) of this definition; (j) made for payments of principal and
7 interest on bonds issued under Section 15 of the Local
8 Government Debt Reform Act; (k) made for payments of principal
9 and interest on bonds authorized by Public Act 88-503 and
10 issued under Section 20a of the Chicago Park District Act for
11 aquarium or museum projects; (l) made for payments of principal
12 and interest on bonds authorized by Public Act 87-1191 or
13 93-601 and (i) issued pursuant to Section 21.2 of the Cook
14 County Forest Preserve District Act, (ii) issued under Section
15 42 of the Cook County Forest Preserve District Act for
16 zoological park projects, or (iii) issued under Section 44.1 of
17 the Cook County Forest Preserve District Act for botanical
18 gardens projects; (m) made pursuant to Section 34-53.5 of the
19 School Code, whether levied annually or not; (n) made to fund
20 expenses of providing joint recreational programs for the
21 handicapped under Section 5-8 of the Park District Code or
22 Section 11-95-14 of the Illinois Municipal Code; (o) made by
23 the Chicago Park District for recreational programs for the
24 handicapped under subsection (c) of Section 7.06 of the Chicago
25 Park District Act; (p) made for contributions to a
26 firefighter's pension fund created under Article 4 of the

1 Illinois Pension Code, to the extent of the amount certified
2 under item (5) of Section 4-134 of the Illinois Pension Code;
3 and (q) made by Ford Heights School District 169 under Section
4 17-9.02 of the School Code.

5 "Aggregate extension" for all taxing districts to which
6 this Law applies in accordance with Section 18-213, except for
7 those taxing districts subject to paragraph (2) of subsection
8 (e) of Section 18-213, means the annual corporate extension for
9 the taxing district and those special purpose extensions that
10 are made annually for the taxing district, excluding special
11 purpose extensions: (a) made for the taxing district to pay
12 interest or principal on general obligation bonds that were
13 approved by referendum; (b) made for any taxing district to pay
14 interest or principal on general obligation bonds issued before
15 the date on which the referendum making this Law applicable to
16 the taxing district is held; (c) made for any taxing district
17 to pay interest or principal on bonds issued to refund or
18 continue to refund those bonds issued before the date on which
19 the referendum making this Law applicable to the taxing
20 district is held; (d) made for any taxing district to pay
21 interest or principal on bonds issued to refund or continue to
22 refund bonds issued after the date on which the referendum
23 making this Law applicable to the taxing district is held if
24 the bonds were approved by referendum after the date on which
25 the referendum making this Law applicable to the taxing
26 district is held; (e) made for any taxing district to pay

1 interest or principal on revenue bonds issued before the date
2 on which the referendum making this Law applicable to the
3 taxing district is held for payment of which a property tax
4 levy or the full faith and credit of the unit of local
5 government is pledged; however, a tax for the payment of
6 interest or principal on those bonds shall be made only after
7 the governing body of the unit of local government finds that
8 all other sources for payment are insufficient to make those
9 payments; (f) made for payments under a building commission
10 lease when the lease payments are for the retirement of bonds
11 issued by the commission before the date on which the
12 referendum making this Law applicable to the taxing district is
13 held to pay for the building project; (g) made for payments due
14 under installment contracts entered into before the date on
15 which the referendum making this Law applicable to the taxing
16 district is held; (h) made for payments of principal and
17 interest on limited bonds, as defined in Section 3 of the Local
18 Government Debt Reform Act, in an amount not to exceed the debt
19 service extension base less the amount in items (b), (c), and
20 (e) of this definition for non-referendum obligations, except
21 obligations initially issued pursuant to referendum; (i) made
22 for payments of principal and interest on bonds issued under
23 Section 15 of the Local Government Debt Reform Act; (j) made
24 for a qualified airport authority to pay interest or principal
25 on general obligation bonds issued for the purpose of paying
26 obligations due under, or financing airport facilities

1 required to be acquired, constructed, installed or equipped
2 pursuant to, contracts entered into before March 1, 1996 (but
3 not including any amendments to such a contract taking effect
4 on or after that date); (k) made to fund expenses of providing
5 joint recreational programs for the handicapped under Section
6 5-8 of the Park District Code or Section 11-95-14 of the
7 Illinois Municipal Code; (l) made for contributions to a
8 firefighter's pension fund created under Article 4 of the
9 Illinois Pension Code, to the extent of the amount certified
10 under item (5) of Section 4-134 of the Illinois Pension Code;
11 and (m) made for the taxing district to pay interest or
12 principal on general obligation bonds issued pursuant to
13 Section 19-3.10 of the School Code.

14 "Aggregate extension" for all taxing districts to which
15 this Law applies in accordance with paragraph (2) of subsection
16 (e) of Section 18-213 means the annual corporate extension for
17 the taxing district and those special purpose extensions that
18 are made annually for the taxing district, excluding special
19 purpose extensions: (a) made for the taxing district to pay
20 interest or principal on general obligation bonds that were
21 approved by referendum; (b) made for any taxing district to pay
22 interest or principal on general obligation bonds issued before
23 the effective date of this amendatory Act of 1997; (c) made for
24 any taxing district to pay interest or principal on bonds
25 issued to refund or continue to refund those bonds issued
26 before the effective date of this amendatory Act of 1997; (d)

1 made for any taxing district to pay interest or principal on
2 bonds issued to refund or continue to refund bonds issued after
3 the effective date of this amendatory Act of 1997 if the bonds
4 were approved by referendum after the effective date of this
5 amendatory Act of 1997; (e) made for any taxing district to pay
6 interest or principal on revenue bonds issued before the
7 effective date of this amendatory Act of 1997 for payment of
8 which a property tax levy or the full faith and credit of the
9 unit of local government is pledged; however, a tax for the
10 payment of interest or principal on those bonds shall be made
11 only after the governing body of the unit of local government
12 finds that all other sources for payment are insufficient to
13 make those payments; (f) made for payments under a building
14 commission lease when the lease payments are for the retirement
15 of bonds issued by the commission before the effective date of
16 this amendatory Act of 1997 to pay for the building project;
17 (g) made for payments due under installment contracts entered
18 into before the effective date of this amendatory Act of 1997;
19 (h) made for payments of principal and interest on limited
20 bonds, as defined in Section 3 of the Local Government Debt
21 Reform Act, in an amount not to exceed the debt service
22 extension base less the amount in items (b), (c), and (e) of
23 this definition for non-referendum obligations, except
24 obligations initially issued pursuant to referendum; (i) made
25 for payments of principal and interest on bonds issued under
26 Section 15 of the Local Government Debt Reform Act; (j) made

1 for a qualified airport authority to pay interest or principal
2 on general obligation bonds issued for the purpose of paying
3 obligations due under, or financing airport facilities
4 required to be acquired, constructed, installed or equipped
5 pursuant to, contracts entered into before March 1, 1996 (but
6 not including any amendments to such a contract taking effect
7 on or after that date); (k) made to fund expenses of providing
8 joint recreational programs for the handicapped under Section
9 5-8 of the Park District Code or Section 11-95-14 of the
10 Illinois Municipal Code; and (l) made for contributions to a
11 firefighter's pension fund created under Article 4 of the
12 Illinois Pension Code, to the extent of the amount certified
13 under item (5) of Section 4-134 of the Illinois Pension Code.

14 "Debt service extension base" means an amount equal to that
15 portion of the extension for a taxing district for the 1994
16 levy year, or for those taxing districts subject to this Law in
17 accordance with Section 18-213, except for those subject to
18 paragraph (2) of subsection (e) of Section 18-213, for the levy
19 year in which the referendum making this Law applicable to the
20 taxing district is held, or for those taxing districts subject
21 to this Law in accordance with paragraph (2) of subsection (e)
22 of Section 18-213 for the 1996 levy year, constituting an
23 extension for payment of principal and interest on bonds issued
24 by the taxing district, or issued by any of the individual
25 taxing districts that merged or consolidated to form the taxing
26 district, without referendum, but not including excluded

1 non-referendum bonds. For park districts (i) that were first
2 subject to this Law in 1991 or 1995 and (ii) whose extension
3 for the 1994 levy year for the payment of principal and
4 interest on bonds issued by the park district without
5 referendum (but not including excluded non-referendum bonds)
6 was less than 51% of the amount for the 1991 levy year
7 constituting an extension for payment of principal and interest
8 on bonds issued by the park district without referendum (but
9 not including excluded non-referendum bonds), "debt service
10 extension base" means an amount equal to that portion of the
11 extension for the 1991 levy year constituting an extension for
12 payment of principal and interest on bonds issued by the park
13 district without referendum (but not including excluded
14 non-referendum bonds). A debt service extension base
15 established or increased at any time pursuant to any provision
16 of this Law, except Section 18-212, shall be increased each
17 year commencing with the later of (i) the 2009 levy year or
18 (ii) the first levy year in which this Law becomes applicable
19 to the taxing district, by the lesser of 5% or the percentage
20 increase in the Consumer Price Index during the 12-month
21 calendar year preceding the levy year. The debt service
22 extension base may be established or increased as provided
23 under Section 18-212. "Excluded non-referendum bonds" means
24 (i) bonds authorized by Public Act 88-503 and issued under
25 Section 20a of the Chicago Park District Act for aquarium and
26 museum projects; (ii) bonds issued under Section 15 of the

1 Local Government Debt Reform Act; or (iii) refunding
2 obligations issued to refund or to continue to refund
3 obligations initially issued pursuant to referendum.

4 "Special purpose extensions" include, but are not limited
5 to, extensions for levies made on an annual basis for
6 unemployment and workers' compensation, self-insurance,
7 contributions to pension plans, and extensions made pursuant to
8 Section 6-601 of the Illinois Highway Code for a road
9 district's permanent road fund whether levied annually or not.
10 The extension for a special service area is not included in the
11 aggregate extension.

12 "Aggregate extension base" means the taxing district's
13 last preceding aggregate extension as adjusted under Sections
14 18-135, 18-215, and 18-230. An adjustment under Section 18-135
15 shall be made for the 2007 levy year and all subsequent levy
16 years whenever one or more counties within which a taxing
17 district is located (i) used estimated valuations or rates when
18 extending taxes in the taxing district for the last preceding
19 levy year that resulted in the over or under extension of
20 taxes, or (ii) increased or decreased the tax extension for the
21 last preceding levy year as required by Section 18-135(c).
22 Whenever an adjustment is required under Section 18-135, the
23 aggregate extension base of the taxing district shall be equal
24 to the amount that the aggregate extension of the taxing
25 district would have been for the last preceding levy year if
26 either or both (i) actual, rather than estimated, valuations or

1 rates had been used to calculate the extension of taxes for the
2 last levy year, or (ii) the tax extension for the last
3 preceding levy year had not been adjusted as required by
4 subsection (c) of Section 18-135.

5 "Levy year" has the same meaning as "year" under Section
6 1-155.

7 "New property" means (i) the assessed value, after final
8 board of review or board of appeals action, of new improvements
9 or additions to existing improvements on any parcel of real
10 property that increase the assessed value of that real property
11 during the levy year multiplied by the equalization factor
12 issued by the Department under Section 17-30, (ii) the assessed
13 value, after final board of review or board of appeals action,
14 of real property not exempt from real estate taxation, which
15 real property was exempt from real estate taxation for any
16 portion of the immediately preceding levy year, multiplied by
17 the equalization factor issued by the Department under Section
18 17-30, including the assessed value, upon final stabilization
19 of occupancy after new construction is complete, of any real
20 property located within the boundaries of an otherwise or
21 previously exempt military reservation that is intended for
22 residential use and owned by or leased to a private corporation
23 or other entity, and (iii) in counties that classify in
24 accordance with Section 4 of Article IX of the Illinois
25 Constitution, an incentive property's additional assessed
26 value resulting from a scheduled increase in the level of

1 assessment as applied to the first year final board of review
2 market value. In addition, the county clerk in a county
3 containing a population of 3,000,000 or more shall include in
4 the 1997 recovered tax increment value for any school district,
5 any recovered tax increment value that was applicable to the
6 1995 tax year calculations.

7 "Qualified airport authority" means an airport authority
8 organized under the Airport Authorities Act and located in a
9 county bordering on the State of Wisconsin and having a
10 population in excess of 200,000 and not greater than 500,000.

11 "Recovered tax increment value" means, except as otherwise
12 provided in this paragraph, the amount of the current year's
13 equalized assessed value, in the first year after a
14 municipality terminates the designation of an area as a
15 redevelopment project area previously established under the
16 Tax Increment Allocation Development Act in the Illinois
17 Municipal Code, previously established under the Industrial
18 Jobs Recovery Law in the Illinois Municipal Code, previously
19 established under the Economic Development Project Area Tax
20 Increment Act of 1995, or previously established under the
21 Economic Development Area Tax Increment Allocation Act, of each
22 taxable lot, block, tract, or parcel of real property in the
23 redevelopment project area over and above the initial equalized
24 assessed value of each property in the redevelopment project
25 area. For the taxes which are extended for the 1997 levy year,
26 the recovered tax increment value for a non-home rule taxing

1 district that first became subject to this Law for the 1995
2 levy year because a majority of its 1994 equalized assessed
3 value was in an affected county or counties shall be increased
4 if a municipality terminated the designation of an area in 1993
5 as a redevelopment project area previously established under
6 the Tax Increment Allocation Development Act in the Illinois
7 Municipal Code, previously established under the Industrial
8 Jobs Recovery Law in the Illinois Municipal Code, or previously
9 established under the Economic Development Area Tax Increment
10 Allocation Act, by an amount equal to the 1994 equalized
11 assessed value of each taxable lot, block, tract, or parcel of
12 real property in the redevelopment project area over and above
13 the initial equalized assessed value of each property in the
14 redevelopment project area. In the first year after a
15 municipality removes a taxable lot, block, tract, or parcel of
16 real property from a redevelopment project area established
17 under the Tax Increment Allocation Development Act in the
18 Illinois Municipal Code, the Industrial Jobs Recovery Law in
19 the Illinois Municipal Code, or the Economic Development Area
20 Tax Increment Allocation Act, "recovered tax increment value"
21 means the amount of the current year's equalized assessed value
22 of each taxable lot, block, tract, or parcel of real property
23 removed from the redevelopment project area over and above the
24 initial equalized assessed value of that real property before
25 removal from the redevelopment project area.

26 Except as otherwise provided in this Section, "limiting

1 rate" means a fraction the numerator of which is the last
2 preceding aggregate extension base times an amount equal to one
3 plus the extension limitation defined in this Section and the
4 denominator of which is the current year's equalized assessed
5 value of all real property in the territory under the
6 jurisdiction of the taxing district during the prior levy year.
7 For those taxing districts that reduced their aggregate
8 extension for the last preceding levy year, the highest
9 aggregate extension in any of the last 3 preceding levy years
10 shall be used for the purpose of computing the limiting rate.
11 The denominator shall not include new property or the recovered
12 tax increment value. If a new rate, a rate decrease, or a
13 limiting rate increase has been approved at an election held
14 after March 21, 2006, then (i) the otherwise applicable
15 limiting rate shall be increased by the amount of the new rate
16 or shall be reduced by the amount of the rate decrease, as the
17 case may be, or (ii) in the case of a limiting rate increase,
18 the limiting rate shall be equal to the rate set forth in the
19 proposition approved by the voters for each of the years
20 specified in the proposition, after which the limiting rate of
21 the taxing district shall be calculated as otherwise provided.

22 (Source: P.A. 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404,
23 eff. 1-1-08; 95-876, eff. 8-21-08; 96-501, eff. 8-14-09;
24 96-517, eff. 8-14-09; 96-1000, eff. 7-2-10; 96-1202, eff.
25 7-22-10.)

1 (35 ILCS 200/18-213)

2 Sec. 18-213. Referenda on applicability of the Property Tax
3 Extension Limitation Law.

4 (a) The provisions of this Section do not apply to a taxing
5 district subject to this Law because a majority of its 1990
6 equalized assessed value is in a county or counties contiguous
7 to a county of 3,000,000 or more inhabitants, or because a
8 majority of its 1994 equalized assessed value is in an affected
9 county and the taxing district was not subject to this Law
10 before the 1995 levy year.

11 (b) The county board of a county that is not subject to
12 this Law may, by ordinance or resolution, submit to the voters
13 of the county the question of whether to make all non-home rule
14 taxing districts that have all or a portion of their equalized
15 assessed valuation situated in the county subject to this Law
16 in the manner set forth in this Section.

17 For purposes of this Section only:

18 "Taxing district" has the same meaning provided in Section
19 1-150.

20 "Equalized assessed valuation" means the equalized
21 assessed valuation for a taxing district for the immediately
22 preceding levy year.

23 (c) The ordinance or resolution shall request the
24 submission of the proposition at any election, except a
25 consolidated primary election, for the purpose of voting for or
26 against making the Property Tax Extension Limitation Law

1 applicable to all non-home rule taxing districts that have all
2 or a portion of their equalized assessed valuation situated in
3 the county.

4 The question shall be placed on a separate ballot and shall
5 be in substantially the following form:

6 Shall the Property Tax Extension Limitation Law (35
7 ILCS 200/18-185 through 18-245), which limits annual
8 property tax extension increases, apply to non-home rule
9 taxing districts with all or a portion of their equalized
10 assessed valuation located in (name of county)?

11 Votes on the question shall be recorded as "yes" or "no".

12 (d) The county clerk shall order the proposition submitted
13 to the electors of the county at the election specified in the
14 ordinance or resolution. If part of the county is under the
15 jurisdiction of a board or boards of election commissioners,
16 the county clerk shall submit a certified copy of the ordinance
17 or resolution to each board of election commissioners, which
18 shall order the proposition submitted to the electors of the
19 taxing district within its jurisdiction at the election
20 specified in the ordinance or resolution.

21 (e) (1) With respect to taxing districts having all of
22 their equalized assessed valuation located in the county,
23 if a majority of the votes cast on the proposition are in
24 favor of the proposition, then this Law becomes applicable
25 to the taxing district beginning on January 1 of the year
26 following the date of the referendum.

1 (2) With respect to taxing districts that meet all the
2 following conditions this Law shall become applicable to
3 the taxing district beginning on January 1, 1997. The
4 districts to which this paragraph (2) is applicable

5 (A) do not have all of their equalized assessed
6 valuation located in a single county,

7 (B) have equalized assessed valuation in an
8 affected county,

9 (C) meet the condition that each county, other than
10 an affected county, in which any of the equalized
11 assessed valuation of the taxing district is located
12 has held a referendum under this Section at any
13 election, except a consolidated primary election, held
14 prior to the effective date of this amendatory Act of
15 1997, and

16 (D) have a majority of the district's equalized
17 assessed valuation located in one or more counties in
18 each of which the voters have approved a referendum
19 under this Section prior to the effective date of this
20 amendatory Act of 1997. For purposes of this Section,
21 in determining whether a majority of the equalized
22 assessed valuation of the taxing district is located in
23 one or more counties in which the voters have approved
24 a referendum under this Section, the equalized
25 assessed valuation of the taxing district in any
26 affected county shall be included with the equalized

1 assessed value of the taxing district in counties in
2 which the voters have approved the referendum.

3 (3) With respect to taxing districts that do not have
4 all of their equalized assessed valuation located in a
5 single county and to which paragraph (2) of subsection (e)
6 is not applicable, if each county other than an affected
7 county in which any of the equalized assessed valuation of
8 the taxing district is located has held a referendum under
9 this Section at any election, except a consolidated primary
10 election, held in any year and if a majority of the
11 equalized assessed valuation of the taxing district is
12 located in one or more counties that have each approved a
13 referendum under this Section, then this Law shall become
14 applicable to the taxing district on January 1 of the year
15 following the year in which the last referendum in a county
16 in which the taxing district has any equalized assessed
17 valuation is held. For the purposes of this Law, the last
18 referendum shall be deemed to be the referendum making this
19 Law applicable to the taxing district. For purposes of this
20 Section, in determining whether a majority of the equalized
21 assessed valuation of the taxing district is located in one
22 or more counties that have approved a referendum under this
23 Section, the equalized assessed valuation of the taxing
24 district in any affected county shall be included with the
25 equalized assessed value of the taxing district in counties
26 that have approved the referendum.

1 (f) Immediately after a referendum is held under this
2 Section, the county clerk of the county holding the referendum
3 shall give notice of the referendum having been held and its
4 results to all taxing districts that have all or a portion of
5 their equalized assessed valuation located in the county, the
6 county clerk of any other county in which any of the equalized
7 assessed valuation of any taxing district is located, and the
8 Department of Revenue. After the last referendum affecting a
9 multi-county taxing district is held, the Department of Revenue
10 shall determine whether the taxing district is subject to this
11 Law and, if so, shall notify the taxing district and the county
12 clerks of all of the counties in which a portion of the
13 equalized assessed valuation of the taxing district is located
14 that, beginning the following January 1, the taxing district is
15 subject to this Law. For each taxing district subject to
16 paragraph (2) of subsection (e) of this Section, the Department
17 of Revenue shall notify the taxing district and the county
18 clerks of all of the counties in which a portion of the
19 equalized assessed valuation of the taxing district is located
20 that, beginning January 1, 1997, the taxing district is subject
21 to this Law.

22 (g) Referenda held under this Section shall be conducted in
23 accordance with the Election Code.

24 (h) If the boundaries of a taxing district are changed so
25 that (i) territory of the taxing district is located in a
26 county in which the taxing district was not located prior to

1 the boundary change or (ii) the taxing district is no longer
2 located in a county in which the taxing district was located
3 prior to the boundary change, and if the boundary change
4 results in the dissolution of one or more other taxing
5 districts, then a determination of whether or not this Law
6 applies to the taxing district shall be made as of the
7 effective date of the boundary change. This Law shall apply to
8 the taxing district beginning on January 1 of the year
9 following the effective date of the boundary change or shall
10 continue to be applicable to the taxing district if (i) the
11 majority of the taxing district's equalized assessed valuation
12 as of the effective date of the boundary change is located in
13 an affected county or counties or (ii) the majority of the
14 taxing district's equalized assessed valuation as of the
15 effective date of the boundary change is located in one or more
16 counties in which the voters have approved a referendum under
17 this Section, and none of the equalized valuation of the taxing
18 district is located in a county (other than an affected county)
19 that has never held a referendum under this Section. For
20 purposes of this Section, in determining whether a majority of
21 the equalized assessed valuation of the taxing district is
22 located in one or more counties in which the voters have
23 approved a referendum under this Section, the equalized
24 assessed valuation of the taxing district in any affected
25 county shall be included with the equalized assessed value of
26 the taxing district in counties in which the voters have

1 approved the referendum. If it is determined that this Law no
2 longer applies to a taxing district that was subject to this
3 Law prior to a boundary change, this Law shall cease to apply
4 to that taxing district as of the effective date of the
5 boundary change. If the application of this subsection results
6 in this Law becoming applicable to the taxing district, the
7 initial debt service extension base of the taxing district and
8 the extensions excluded from the aggregate extension of the
9 taxing district as set forth in Section 18-185 of this Law
10 shall be determined by reference to the effective date of the
11 boundary change rather than to the date of a referendum making
12 this Law applicable to the taxing district.

13 (i) Whenever a taxing district that is subject to this Law
14 merges or consolidates with a taxing district that is not
15 subject to this Law, a determination of whether or not this Law
16 applies to the new resulting merged or consolidated taxing
17 district shall be made as of the effective date of the merger
18 or consolidation. This Law shall apply to the new taxing
19 district beginning on the effective date of the merger or
20 consolidation if (i) the majority of the new taxing district's
21 equalized assessed valuation as of the effective date of the
22 merger or consolidation is located in an affected county or
23 counties or (ii) the majority of the new taxing district's
24 equalized assessed valuation as of the effective date of the
25 merger or consolidation is located in one or more counties in
26 which the voters have approved a referendum under this Section,

1 and none of the equalized valuation of the taxing district is
2 located in a county (other than an affected county) that has
3 never held a referendum under this Section. For purposes of
4 this Section, in determining whether a majority of the
5 equalized assessed valuation of the new taxing district is
6 located in one or more counties in which the voters have
7 approved a referendum under this Section, the equalized
8 assessed valuation of the taxing district in any affected
9 county shall be included with the equalized assessed value of
10 the taxing district in counties in which the voters have
11 approved the referendum. If the application of this subsection
12 results in this Law becoming applicable to the new taxing
13 district, the initial debt service extension base of the taxing
14 district and the extensions excluded from the aggregate
15 extension of the taxing district as set forth in Section 18-185
16 of this Law shall be determined by reference to the effective
17 date of the merger or consolidation rather than to the date of
18 a referendum making this Law applicable to the taxing district.

19 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.